

**PROPERTY TAX REFORM AND CONTROVERSIAL POLITICS:  
MEDIA NARRATIVES AND THE ESCALE OF PROTESTS IN BONE**Anan Dita Asrawati<sup>1)</sup>, Irma Suryani Arfah<sup>2)</sup>, Syahrir<sup>3)</sup>, Hadisaputra<sup>4)</sup>\*<sup>123</sup>Universitas Muhammadiyah Makassar, Indonesia\*Corresponding Author: [hadisaputra@unismuh.ac.id](mailto:hadisaputra@unismuh.ac.id)**ABSTRACT**

Local property tax reforms are increasingly promoted to strengthen fiscal autonomy in developing contexts, yet sharp tax increases often trigger community resistance when perceived as unfair and poorly communicated. This article examines the protest episode surrounding the PBB-P2 increase in Bone Regency, Indonesia, focusing on how structural conditions and mediated narratives shaped collective resistance. This research uses a qualitative case study design based on document and media text analysis, utilizing thematic, narrative, and media discourse analysis to trace the escalation pathways and the configuration of the actors involved. The results show that resistance developed incrementally, moving from public complaints to an organized protest peak on 13 August 2025. Farmers and small traders emerged as central actors, articulating economic vulnerability and fiscal injustice, while students functioned as brokers that amplified mobilization and legitimacy. The absence of effective socialization and the regent's limited direct engagement contributed to a legitimacy deficit, accelerating escalation and disorder. These findings suggest that local taxation disputes become contentious politics when economic strain, perceived distributive injustice, and weak accountability mechanisms converge.

**Keywords:** Property Tax Reform, Fiscal Justice, Structural Strain, Contentious Politics, Media Framing

**ABSTRAK**

*Reformasi pajak properti lokal semakin banyak didorong untuk memperkuat otonomi fiskal dalam konteks negara berkembang. Namun, kenaikan pajak yang tajam sering memicu resistensi komunitas ketika dipersepsikan tidak adil dan dikomunikasikan dengan buruk. Artikel ini mengkaji episode protes seputar kenaikan PBB-P2 di Kabupaten Bone, Indonesia, dengan menyoroti bagaimana kondisi struktural dan narasi yang dimediasi media membentuk resistensi kolektif. Penelitian ini menggunakan desain studi kasus kualitatif berbasis analisis dokumen dan teks media, dengan memanfaatkan analisis tematik, naratif, dan wacana media untuk menelusuri jalur eskalasi serta konfigurasi aktor yang terlibat. Hasil penelitian menunjukkan bahwa resistensi berkembang secara bertahap, bergerak dari keluhan publik menuju puncak protes yang terorganisasi pada 13 Agustus 2025. Petani dan pedagang kecil muncul sebagai aktor sentral yang mengartikulasikan kerentanan ekonomi dan ketidakadilan fiskal, sementara mahasiswa berperan sebagai perantara (broker) yang memperkuat mobilisasi dan legitimasi gerakan. Tidak adanya sosialisasi yang efektif serta keterlibatan langsung bupati yang terbatas berkontribusi pada defisit legitimasi, sehingga mempercepat eskalasi dan memunculkan kericuhan. Temuan ini menunjukkan bahwa sengketa pajak daerah dapat berubah menjadi politik kontestatif ketika tekanan ekonomi, persepsi ketidakadilan distributif, dan lemahnya mekanisme akuntabilitas bertemu. Artikel ini menyimpulkan bahwa desain kebijakan yang progresif, penerapan bertahap, komunikasi yang transparan, serta saluran pengaduan yang mudah diakses merupakan faktor penting untuk meminimalkan penolakan terhadap reformasi pajak properti, sekaligus meningkatkan legitimasi dan keberlanjutan kebijakan pendapatan daerah.*

**Kata Kunci:** Reformasi Pajak Properti, Keadilan Fiskal, Ketegangan Struktural, Politik Yang Penuh Kontroversi, Pembingkai Media

## INTRODUCTION

Local taxation has become a central pillar of subnational governance across many developing countries over the last two decades, driven by the need to widen revenue bases, strengthen fiscal autonomy, and finance public services closer to citizens. Yet the political viability of local tax reforms often hinges less on technical design than on how such policies are experienced by households and interpreted within local moral economies. A recurring finding in comparative fiscal research is that increases in land and building taxes can generate social and political tension when they appear misaligned with residents' ability to pay or when the promised improvements in public services are not visible (Iefymenko, 2022; Shyshkin, 2021). In these settings, property taxation is frequently framed by citizens not as an equitable redistributive instrument but as an additional burden that intensifies vulnerability among low-income households. Where fiscal policy is insensitive to structural inequality and is not accompanied by credible communication, transparency, and accountability, resistance may escalate into collective action that challenges the legitimacy of local authorities (Adeosun & Adebowale, 2022; Zhai, 2022; Liu et al., 2023; Haavik & Cissé, 2024).

Recent scholarship has further clarified the mechanisms through which taxation becomes politically contested. Research on fiscal justice emphasizes that taxpayers evaluate not only the level of the burden but also the fairness of assessment procedures, the equity of distribution, and the perceived reciprocity between taxes paid and public goods received. Predistribution-oriented policy design aiming to prevent inequities upstream has been proposed as a pathway toward more socially acceptable tax systems (Olea et al., 2025). Likewise, evidence suggests that improvements in local public services and the visibility of tax-funded projects can strengthen the perceived social contract and thereby reduce opposition to property taxation (Alfaro et al., 2022; Pál & Radvan, 2025). Conversely, when fiscal gaps are filled through coercive or extractive practices (e.g., heavy reliance on fees, fines, or opaque assessments), residents may experience taxation as punishment rather than contribution, intensifying distrust and disengagement (Beck, 2023; Augustine & M, 2023). These debates underscore that property tax governance is inseparable from questions of distributive justice, administrative fairness, and political legitimacy (Cruz et al., 2022; Desyatnyuk et al., 2025).

Indonesia provides a particularly instructive context for examining these dynamics. Fiscal decentralization has expanded local governments' authority to levy and manage taxes, including the Rural and Urban Land and Building Tax (PBB-P2), which is widely treated as a key component of locally generated revenue. Empirical studies in Indonesian settings

consistently show that the performance of local taxation is shaped by perceptions of fairness, transparency, and the effectiveness of public communication about policy objectives, rate-setting, and revenue use (Dewi & Inayati, 2024; Ermawati et al., 2024; Momongan et al., 2024). Moreover, the distributive effects of PBB-P2 can be politically sensitive because groups such as farmers, farm laborers, and small traders often bear the brunt of increases, particularly when valuations or rates rise sharply without corresponding improvements in social support or service delivery (Iefymenko, 2022; Shyshkin, 2021). Where communication remains closed, technocratic, and minimally participatory, the resulting erosion of trust can transform tax policy into a symbol of exclusion and impoverishment rather than inclusive development (Fitriyah & Nasrulloh, 2025; Nursafitra et al., 2024).

The policy conflict in Bone Regency, South Sulawesi, in August 2025 illustrates how local property tax reforms can become flashpoints of contention. Media reports describe a sharp increase in PBB-P2 claimed to reach up to approximately 300 percent followed by large demonstrations involving residents and students at the regency government complex. Protest participants were reported to be predominantly farmers and small traders who perceived the new tax burden as incompatible with their capacity to meet basic needs (Redaksi, 2025). The episode escalated as protesters demanded cancellation of the policy and direct dialogue with the regent; the regent's absence and delegation of communication to technical officials reportedly deepened anger and contributed to confrontation and disorder extending into the evening (Immanuel, 2025; Admin, 2025). These events suggest that the Bone protests were not simply episodic expressions of dissatisfaction but the visible outcome of accumulated structural pressures economic strain, perceived fiscal injustice, weak policy socialization, and declining institutional credibility.

From an analytical standpoint, the central research problem extends beyond whether residents accept or reject a tax increase. The more consequential question is how structural conditions combine to produce collective grievances and how those grievances are converted into organized resistance. Studies of protest in Indonesia highlight that collective action frequently emerges from intertwined economic, political, and cultural drivers, including distributive injustice, exclusion from decision-making, and feelings of abandonment by the state (Nurhamzah & Darni, 2025; Wahyuningsih et al., 2025). Within this framing, resistance to local tax policy should not be reduced to tax noncompliance; rather, it can be interpreted as a claim-making process through which citizens assert rights to fiscal justice, participation, and accountability. The Bone case therefore raises a set of interrelated questions: What structural strains made resistance more likely? How did residents form generalized beliefs about

unfairness? Through which networks and brokers did mobilization occur? And how did government responsiveness or the lack thereof shape escalation?

The literature offers general solutions for managing tension around property taxation. First, fiscal policy research emphasizes progressive and capacity-sensitive design, including exemptions, phased implementation, and compensation mechanisms for low-income groups to prevent deepening inequality (Iefymenko, 2022; Shyshkin, 2021). Such strategies can reduce perceptions of distributive injustice and allow residents to interpret taxes as a fair contribution to shared development. Second, governance research stresses that reform effectiveness depends on transparent and accountable management of revenues so that taxpayers can link fiscal burdens to concrete improvements in services and infrastructure (Liu et al., 2023; Haavik & Cissé, 2024). Transparency has been shown to increase the acceptability of taxation by strengthening trust and clarifying the public value of contributions (Whittinghill & Sarr, 2021). Accountability mechanisms including public reporting, auditability, and accessible complaint channels can further enhance legitimacy by demonstrating that local authorities are answerable for collection practices and spending outcomes (Ewa, 2021; Begum, 2025).

Beyond these general prescriptions, prior research proposes more specific intervention pathways focused on communication, participation, and administrative fairness. Evidence from Indonesian local tax management indicates that interactive, dialogic socialization programs and outreach campaigns can raise awareness, improve compliance, and bolster legitimacy when they clearly explain the rationale and benefits of taxation (Dewi & Inayati, 2024; Ermawati et al., 2024; Momongan et al., 2024; Oktaviano et al., 2023). Community engagement through consultations, town-hall style forums, and inclusion of local organizations and leaders can provide feedback loops, enabling governments to detect unintended harms and negotiate feasible implementation in light of local livelihoods (Nursafitra et al., 2024; Rahman et al., 2024). At the same time, studies caution that top-down communication framed in technocratic language may backfire when it fails to address the lived realities of vulnerable groups and can accelerate a crisis of trust (Fitriyah & Nasrulloh, 2025). Administrative fairness is similarly critical: when assessment or enforcement is perceived as captured by elites or as procedurally biased, taxpayers may view the system as illegitimate and become more willing to resist (Cruz et al., 2022; Fassinou, 2025). Optimizing fiscal institutions and clarifying administrative processes has therefore been recommended as a means to reinforce legitimacy and taxpayer cooperation (Desyatnyuk et al., 2025).

Social movement scholarship adds a complementary lens for understanding why, in some settings, fiscal tensions develop into open collective action. Scott's distinction between hidden and open resistance suggests that everyday grievances may remain latent until they are publicly articulated through demonstrations and organized claims (Hermansyah, 2023). Tilly's approach conceptualizes social movements as sustained interactions between challengers and authorities in which claimants deploy repertoires of collective action on behalf of constituencies (Hadi et al., 2025). Smelser's Structural Strain theory provides a process model linking macro-structural conditions to episodes of collective behavior, moving through stages of structural conduciveness, structural strain, generalized belief, precipitating factors, mobilization, and the failure of social control (Nina, 2024). When applied to local tax disputes, this framework implies that sharp fiscal changes function as triggers only insofar as pre-existing strains economic vulnerability, perceived injustice, and weak governance responsiveness have already accumulated, and that escalation depends on the availability of mobilizing networks and the credibility of institutional channels for dialogue.

Despite the growing body of work on tax compliance, fiscal justice, and protest in Indonesia, studies that explicitly connect PBB-P2 conflict to Structural Strain theory remain limited. Much PBB-P2 research prioritizes administrative effectiveness, strategies for increasing revenue, or determinants of taxpayer awareness rather than the dynamics of resistance and mobilization. Conversely, Indonesian social movement studies often emphasize labor, agrarian conflict, or electoral politics, leaving local taxation underexamined as an arena of state–society contestation (Nurhamzah & Darni, 2025; Wahyuningsih et al., 2025). This gap restricts understanding of how fiscal decentralization, structural inequality, and legitimacy crises co-produce contentious episodes at the regency level. The Bone protests therefore provide an opportunity to integrate fiscal governance debates with social movement theory and to examine taxation as both a revenue instrument and a symbolic site of justice claims.

Accordingly, this study aims to analyse community resistance to the PBB-P2 increase in Bone Regency using Smelser's Structural Strain theory as the primary analytical lens. The study focuses on identifying structural drivers (economic, social, and institutional) that produced collective dissatisfaction; tracing how strain was converted into generalized beliefs, solidarity networks, and mobilization involving residents and students; and examining how the protest episode shaped public discourse about fiscal justice, transparency, and accountability in local governance (Nina, 2024; Hadi et al., 2025). The novelty lies in articulating a local tax conflict as a social movement phenomenon with intertwined fiscal, structural, and cultural dimensions, grounded in the lived experiences of vulnerable groups affected by a sudden tax

shock (Iefymenko, 2022; Fitriyah & Nasrulloh, 2025). By connecting property tax reform debates to a process-based theory of collective behavior, the article contributes to broader discussions on state–society relations under decentralization and offers policy-relevant insights for designing and communicating local tax reforms in ways that reduce strain and mitigate the risk of contentious escalation (Liu et al., 2023; Haavik & Cissé, 2024).

## **RESEARCH METHODS**

### **Research Approach and Interpretive Orientation**

This study adopted a qualitative approach to examine in depth the dynamics of community resistance to the increase of the Rural and Urban Land and Building Tax (PBB-P2) in Bone Regency, South Sulawesi, as represented in mass-media coverage. A qualitative design was considered appropriate because the phenomenon under investigation involves meaning-making, public narratives, and contested interpretations of policy legitimacy that cannot be reduced to numeric indicators. In line with interpretive qualitative inquiry, the study treats texts and discourse not merely as reflections of events but as social products through which actors, interests, and power relations are constructed and negotiated in the public sphere (Sam et al., 2021).

### **Case Study Design and Analytical Framework**

The research employed a qualitative case study design anchored in media document analysis. Case study methods are especially suitable for unpacking bounded episodes of policy conflict, enabling researchers to examine the interdependence of context, actors, and processes while preserving the complexity of local political economy and governance settings (Ampolini, 2024; Rosaliza et al., 2023). Recent methodological discussions also emphasize that qualitative case studies can illuminate stakeholder experiences and decision-making trajectories that are often inaccessible through decontextualized designs, thereby strengthening explanatory depth for policy conflicts and collective action (Wickenden, 2025). Furthermore, staged strategies in qualitative case study design covering case selection, systematic evidence gathering, and iterative theory development help connect local episodes to broader theoretical debates about state responsiveness and protest dynamics (Basseches et al., 2024).

### **Data Collection Procedures**

Data were collected through systematic documentation study procedures. Relevant *Tribun News* and *Tribun Bone* articles were identified, retrieved, and archived using a structured search and screening process guided by the study's conceptual framework and keywords related to PBB-P2, tax increases, resistance, demonstrations, and Bone Regency. Each document was read closely to extract information relevant to structural strain indicators (economic pressure, perceived injustice, trust erosion), precipitating events (e.g., reported tax bill shocks or protest triggers), mobilization mechanisms (resident networks, student involvement), and state response (communication strategies, negotiation channels, and the presence or absence of leadership engagement). The collection process emphasized preserving original textual content to maintain evidentiary integrity for subsequent coding and interpretation. Because news texts are produced within institutional constraints and journalistic conventions, the study also attended to the context of production and dissemination. Best practices in document and media analysis recommend systematic coding while remaining sensitive to how narratives may reflect institutional priorities, source access, and the contestation between official and grassroots accounts (Poole et al., 2023; Grill, 2021).

### **Data Analysis Workflow and Theoretical Integration**

The overall workflow followed the interactive model of qualitative analysis associated with Miles and Huberman: data reduction, data display, and conclusion drawing/verification. Data reduction involved selecting and focusing relevant excerpts from each news item, guided by the conceptual categories derived from Structural Strain theory and by emergent themes. Data display was conducted through analytic memos and structured matrices that compared themes across documents and time points, facilitating identification of narrative shifts and escalation dynamics. Theoretical integration was operationalized by mapping coded themes to the stages of Structural Strain. For example, descriptions of sudden tax bill increases and livelihood insecurity were examined as indicators of structural strain, while repeated claims of unfairness were assessed as evidence of generalized belief formation.

## **RESULT AND DISCUSSION**

### **Chronology and Patterns of Citizens' Resistance to the PBB-P2 Increase in Bone Regency**

The document-based evidence indicates that community resistance to the PBB-P2 increase in Bone Regency developed through a staged sequence rather than erupting as a purely spontaneous episode. Across the news corpus, the conflict became publicly salient over a short but dense period in mid-August 2025, culminating on 13 August 2025 when residents and

students gathered at the Bone Regent’s Office to demand policy reversal and accountability. This temporal clustering is consistent with research on policy shocks, which emphasizes that abrupt fiscal changes can function as catalytic triggers, but protest episodes typically materialize through identifiable escalation pathways in which grievances accumulate, circulate, and are transformed into organized action (Thusi et al., 2023; Siciliano et al., 2021). The reporting repeatedly framed the immediate trigger as a drastic increase in the assessed PBB-P2 burden, described as reaching as high as 300 percent compared to the previous year. Such a “sudden-burden” narrative is significant because it suggests an experience of fiscal rupture rather than incremental adjustment, a condition that scholarship associates with intensified perceptions of threat among groups with limited capacity to absorb new costs (Thusi et al., 2023).

No	Publication Date	Media	News Title	Main Actors	Emerging Narrative
1	12/08/2025	Tribun Bone	The PBB-P2 Increase in Bone Reaches Up to 300 Percent	Farmers	Tax is increase perceived as burdensome for farmers
2	13/08/2025	Tribun Bone	Bone Residents Complain About the PBB Increase	Residents	Tax burden not aligned with residents economy capacity
3	13/08/2025	Tribun Bone	PBB Tax Bills Surge; Residents Receive No Policy Socialization	Residents	Lack of policy socialization regarding the policy change
4	13/08/2025	Tribun Bone	Farmers and Small Traders Protest Against PBB	Farmers, Small traders	Vulnerable groups dominate the protest action
5	13/08/2025	Tribun News	Protest Against PBB Increase in Bone Turns Chaotic	Residents, Students	Escalation of protest actions
6	13/08/2025	Tribun News	Bone Regent Does Not Meet the Crowd	Local governments	Government perceived as unresponsive
7	14/08/2025	Tribun Bone	Students Say the PBB Increase Is Unjust	Students	Fiscal injustice
8	14/08/2025	Tribun Bone	Bone Regency Government Promises to Evaluate PBB	Local governments	Post-protest government response

The chronology reconstructed from the media texts reveals how resistance moved from grievance articulation to mobilized collective action. The earliest item in the timeline

foregrounded farmers as core claimants and positioned the tax rise as a burden that directly undermined agrarian livelihoods, thereby establishing an initial moral-economy frame in which the affected group is depicted as economically vulnerable and therefore deserving of protection. On 13 August, the narrative diversified and intensified. Multiple pieces on the same date emphasized residents' complaints that the tax burden did not match their economic capacity, alongside claims that no adequate policy socialization had occurred prior to the increase. The appearance of "no socialization" as a recurrent narrative is critical because it indicates that resistance was framed not only as disagreement with the burden but also as objection to perceived procedural exclusion and informational opacity. The same day also includes reporting that explicitly highlights the participation of farmers and small traders in the demonstration, suggesting that vulnerable groups were not only symbolic references in the coverage but constituted the visible base of protest participation.

The coverage further indicates an escalation turning point tied to governmental responsiveness. On 13 August, one of the central news narratives focused on the regent's failure to meet the protesters directly, with communication reportedly delegated to a technical official from the revenue office. This moment is portrayed as a form of political nonrecognition that intensified protesters' frustration, after which the demonstration was reported to become disorderly and to extend into evening confrontation. In the escalation literature, such moments often function as precipitating dynamics that shift contention from routine claim-making to heightened confrontation, especially when protesters perceive that institutional channels for meaningful dialogue are blocked or that decision-makers are intentionally absent (Zwane & N, 2023; Thusi et al., 2023). In Bone, the reported absence of the head of the local executive was not only a practical constraint on negotiation but was narrated as a symbolic confirmation that citizens' grievances were being dismissed.

Interpreting the narrative sequence as a pattern, the results support a mechanism in which initial individualized reactions to a fiscal shock coalesced into a shared grievance narrative and then into organized action. Studies of local governance disputes underline that the transition from individual complaints to collective action depends on social networks, brokerage, and the emergence of organizing capacity that can translate diffuse dissatisfaction into coordinated public claims (Siciliano et al., 2021). The Bone coverage suggests such translation through two related processes. First, the repetition of similar complaints across multiple items indicates that grievances were not isolated but circulated socially, becoming recognizable as a shared condition affecting a wider community. Second, the visible involvement of students reported as part of the demonstration and as vocal articulators of

injustice claims suggests an alliance mechanism that strengthened organizational capacity and expanded the conflict's public resonance. Research highlights that when leadership or mobilizing brokers are present, grievances are more likely to be reinterpreted as collective problems requiring collective solutions, enabling sustained participation and coordinated action repertoires (Cui et al., 2023; Banaszewska, 2025).

The actor pattern also matters: farmers and small traders were repeatedly depicted as dominant participants. This aligns with findings that groups whose livelihoods are directly exposed to local fiscal policy shifts often mobilize more readily because they feel immediate economic repercussions and possess dense relational networks that facilitate rapid coordination (Zhu et al., 2022; Soto et al., 2023). In contexts where economic vulnerability is concentrated, fiscal shocks can be experienced as existential threats, increasing willingness to participate in risky collective action. The Bone case narrative reflects this logic: the core claim repeated in the texts is that the tax increase was not merely inconvenient but jeopardized basic household survival, thereby legitimating protest as a necessary defensive response.

By 14 August, the reporting showed a partial narrative shift toward post-protest governmental response, including promises of evaluation. This pattern is notable because it suggests that public pressure and contention visibility may have increased the perceived costs of institutional silence. In contentious episodes, such post-event accommodation is often reported when authorities seek to restore legitimacy after escalation, even if the substantive policy outcome remains uncertain. Overall, the reconstructed chronology and actor patterns demonstrate that the Bone resistance episode combined a sudden fiscal shock with perceived procedural exclusion and an acute responsiveness deficit, producing a protest trajectory that moved from complaint to organized confrontation over a very short time horizon.

### **Perceived Fiscal Injustice and Economic Pressure As Sources of Structural Strain**

The thematic patterns across the news corpus show that the most dominant frame underpinning resistance was perceived fiscal injustice. The increase in PBB-P2 was consistently represented as a burden imposed on groups with limited capacity to pay, especially those dependent on agriculture and small-scale trading. This framing corresponds with literature that distinguishes between acceptance of taxation as a civic contribution and resistance that emerges when citizens judge tax burdens as unfair, disproportionate, and disconnected from ability-to-pay considerations (Mohammed & Tangl, 2023; Hechler et al., 2023). In the Bone texts, the claim that the rise reached “up to 300 percent” functioned as a

rhetorical marker of disproportionality, strengthening the interpretation that the policy had crossed an acceptable threshold.

Economic vulnerability appeared as an interlocking source of strain that amplified fiscal injustice perceptions. Residents were repeatedly portrayed as facing ongoing livelihood pressures and as lacking buffers to absorb a sudden tax shock. Research suggests that economic vulnerability increases sensitivity to perceived injustice and strengthens motivations for collective action when individuals interpret their hardship as structurally produced rather than as isolated personal misfortune (Agostini & Zomeren, 2021; Jetten et al., 2021). In this regard, the Bone narrative reflects a move from describing hardship to attributing responsibility: the tax increase was framed not as neutral administration but as a state-imposed burden that intensified pre-existing insecurity. Such attribution is important because collective action research highlights that anger and resentment emotional responses to perceived unfair treatment often mediate the link between structural strain and mobilization, including both conventional protest and more confrontational escalations when institutional recognition appears absent (Ayanian et al., 2021).

A second thematic dimension concerned procedural injustice, particularly claims that residents did not receive adequate socialization and that the basis for the increased assessments was unclear. This procedural theme matters because distributive complaints are often intensified when people believe the process is opaque, biased, or unaccountable. Scholarship on fiscal governance and institutional legitimacy indicates that citizens' acceptance of local taxes depends not only on distributional outcomes but also on administrative fairness and transparency, including the clarity of how tax obligations are calculated and how revenues are used (Cruz et al., 2022; Augustine & M, 2023). When administrative processes are perceived as unjust or captured by elite interests, taxpayers may generalize distrust, leading to resistance that is political rather than merely economic (Hechler et al., 2023).

Within the Bone media narrative, procedural opacity also intersects with the perceived absence of reciprocity. Residents' complaints were repeatedly positioned against an implicit expectation that increased taxation should correspond to visible improvements in public services and infrastructure. The broader literature suggests that citizens are more likely to comply with or tolerate property taxes when they perceive clear, credible public value from their contributions, reinforcing the social contract between local government and residents (Alfaro et al., 2022; Pál & Radvan, 2025). Conversely, where such visible returns are absent or disputed, governments may be perceived as extractive, and taxation can become a symbol of domination rather than shared development (Beck, 2023; Augustine & M, 2023). In Bone, the

discourse of fiscal injustice thus appears to be constructed through a convergence of economic strain, procedural opacity, and contested reciprocity.

These themes can be interpreted as components of structural strain in a process sense: the fiscal shock intensified existing economic vulnerability, which in turn magnified perceptions of distributive unfairness; procedural opacity and lack of socialization reinforced the idea that citizens were excluded; and the perceived absence of reciprocity undermined legitimacy. This combination is consistent with work arguing that when low-income groups interpret fiscal policy as regressive and imposed without meaningful voice, they are more likely to generate collective grievances and become receptive to mobilizing frames (Agostini & Zomeren, 2021; Mohammed & Tangl, 2023). The Bone case therefore demonstrates how fiscal injustice is not merely an evaluative judgment about tax amounts but a broader narrative about state society relations under conditions of vulnerability and low trust.

### **The role of media and students in mobilizing collective action**

The results also highlight the mediating role of online news coverage in shaping the public visibility and interpretive structure of the PBB-P2 controversy. In social movement research, media are not treated simply as channels of information but as discursive arenas in which grievances are framed, legitimacy is negotiated, and collective action is either normalized or delegitimized through narrative selection and emphasis (Caiani, 2023; Yang, 2023). In the Bone corpus, reporting intensity over consecutive days provided repeated exposure to the core claims: the magnitude of the increase, the vulnerability of affected groups, the absence of socialization, the escalation of protest, and the contested responsiveness of the local executive. This repetition likely contributed to consolidation of a shared public storyline, turning dispersed complaints into a recognizable public issue.

A notable pattern in the texts is the coexistence of grievance-legitimizing frames and disorder-oriented frames. Some reporting foregrounded the moral legitimacy of residents' claims by emphasizing hardship, disproportionality, and vulnerability, while other coverage highlighted confrontation, portraying the demonstration as "chaotic" or escalating. This dual framing is consistent with scholarship showing that media can simultaneously amplify grievances and problematize protest by emphasizing disruption, thereby shaping how broader publics evaluate the legitimacy of both claims and tactics (Zúñiga et al., 2022; Yadin-Segal & Marciano, 2021). In Bone, the shift toward disorder framing appears temporally linked to the reported absence of high-level dialogue and subsequent confrontation, suggesting that

institutional responsiveness may influence not only protest dynamics but also how protest is narrated.

Students appeared in the media narrative as central brokers who strengthened mobilization capacity and reframed resident grievances as broader claims about justice and accountability. Studies of contemporary protest emphasize that students often operate as alliance builders by mobilizing organizational networks, providing discursive resources, and leveraging moral legitimacy associated with youth activism (Haßler et al., 2021; Charoenthansakul & Natee, 2023). In the Bone reporting, students were described as participating directly in demonstrations and publicly labeling the tax increase as unjust, which likely enhanced the conflict's resonance beyond purely local administrative concerns. This brokerage role supports the argument that collective action is often facilitated by actors who can translate localized material grievances into widely intelligible frames that attract attention, sympathy, and participation (Zúñiga et al., 2022).

Although the dataset centers on online news documents rather than social media data, the findings are consistent with broader research on mediated mobilization that emphasizes how digital visibility accelerates diffusion and coordination by repeatedly circulating grievance narratives and mobilizing cues (Haßler et al., 2021; Gregersen & Ørmen, 2023). The Bone coverage, by consistently highlighting a drastic increase and the participation of vulnerable groups, plausibly contributed to collective identity formation and to the perception that the issue was shared and urgent. In turn, the combination of media amplification and student participation may have increased the political cost of institutional silence, helping explain the subsequent reporting of governmental promises to evaluate the policy.

In sum, the results show that the Bone resistance episode was constituted through an interaction of structural strain and mediated mobilization. Economic vulnerability and perceived fiscal injustice provided the motivational basis for grievance; procedural opacity and responsiveness deficits intensified legitimacy challenges; and media and student actors helped consolidate and amplify claims into an organized episode of collective action. These findings support the interpretation that local tax conflicts should be analyzed as contentious political processes in which justice, legitimacy, and voice are negotiated in the public sphere, rather than as narrowly technical disputes over revenue collection.

### **Community resistance through Smelser's Structural Strain sequence**

The Bone protest episode can be interpreted as a patterned escalation rather than a spontaneous outburst, because the episode aligns with the sequential logic of Smelser's

Structural Strain approach (Smelser in Nina, 2024). The chronology summarized in Figure 1 and translated in Table 1 shows a rapid movement from early public complaint (12–13 August 2025) to a peak confrontation on 13 August 2025 and an immediate governmental promise of evaluation on 14 August 2025. Read through Structural Strain, the first element structural conduciveness concerns a setting in which grievances can circulate and find receptive audiences. In Bone, the public sphere was already configured by fiscal decentralization, a strong reliance on local revenues, and a social base in which farmers and small traders are structurally exposed to shocks in household cash flow. The early media narratives emphasize that the tax increase was experienced as a direct threat to everyday subsistence, not a marginal administrative adjustment. This vulnerability matters because property tax reforms in developing contexts can become politically combustible when they collide with uneven capacity-to-pay and when residents do not perceive commensurate returns in public services (Shyshkin, 2021; Iefymenko, 2022).

The second element structural strain becomes visible in the repeated emphasis on a sharp increase and the perceived absence of policy socialization. The accounts foreground the abruptness of the change and the lack of an intelligible rationale for assessment, conditions that are known to intensify perceptions of distributive injustice in local taxation. Research on fiscal justice suggests that when the burden is experienced as regressive or arbitrary, anger is not merely individual; it can become a shared moral claim that authorities have violated the implicit terms of the social contract (Mohammed & Tangl, 2023; Cruz et al., 2022). In Bone, residents' statements about being "surprised" by higher SPPT notices and the repeated complaint that there was no adequate socialization are not only informational deficits; they are indicators of strained legitimacy, because policy opacity deprives citizens of reasons to accept short-term pain for long-term collective benefit.

Structural Strain theory then emphasizes generalized belief an interpretive frame through which dispersed discomfort becomes a coherent shared explanation. In Bone, generalized belief appears in the consolidated narrative that the policy was "unjust" and "not pro-people," which is consistent with scholarship on how injustice appraisals and group-based emotions can provide the psychological glue for collective action (Agostini & Zomeren, 2021; Jetten et al., 2021). Importantly, this belief was not generated only by interpersonal talk; it was reinforced by media circulation and by students' articulation of injustice, which helped translate localized hardship into a broader claim about fiscal unfairness. The Bone case thus illustrates a central proposition of Structural Strain: collective action becomes more probable when

structural strain is paired with a widely shareable interpretive account that names both the harm and the responsible authority.

The precipitating factor in this episode was not the tax increase alone, but the interaction between policy shock and political responsiveness. The reporting repeatedly highlights that the Regent did not meet the crowd and that government representation was delegated to a technical office. In Structural Strain terms, this is significant because it shapes whether strain is defused through institutional channels or escalates into visible contention. A leadership absence at the moment of peak contention can intensify the perception that citizens are not recognized as legitimate interlocutors, thereby accelerating the transition from grievance to confrontation (Uysal et al., 2025; Shuman et al., 2022). In Bone, the escalation to a chaotic protest can be read as a “failure of social control” in Smelser’s sequence, where existing mechanisms of negotiation and reassurance were insufficient to stabilize the interaction between challengers and authorities.

### **Explaining Bone beyond Structural Strain: Resources, Opportunities, and Framing**

While Structural Strain provides a compelling account of how accumulated pressures create an environment conducive to protest, the Bone episode also shows why complementary frameworks remain analytically useful. Resource Mobilization theory directs attention to organizational capacities, leadership, and networks that transform discontent into coordinated action. The involvement of students is crucial here: it indicates that the protest did not rely solely on dispersed resident anger, but drew on actors with mobilizing skills, access to communication infrastructure, and the capacity to sustain public presence. From a resource perspective, the resident–student alliance signals the availability of bridging networks through which grievances travel across social groups and acquire strategic coherence (Jetten et al., 2021). This is consistent with broader findings that protests following policy shocks often move from complaint to organization as actors develop coordination mechanisms, identify spokespersons, and consolidate collective claims (Siciliano et al., 2021; Kai, 2025).

Political Opportunity theory, in turn, highlights how openings and constraints in the local political environment shape whether and when mobilization becomes public and disruptive. Bone’s episode suggests that perceived closure rather than opportunity may have been decisive: the lack of direct engagement by the Regent could be interpreted by protesters as a signal that conventional access points were blocked, which often encourages “contentious” rather than “contained” forms of participation. Political opportunity analyses emphasize that movements are sensitive to signals of elite division, responsiveness, and vulnerability. Here,

the perceived unresponsiveness of top leadership may have functioned as a negative opportunity structure an institutional refusal that increases the attractiveness of disruptive repertoires (Mohammed & Tangl, 2023; Metcalfe & Pickett, 2021). This does not contradict Structural Strain; rather, it specifies the mechanism through which strain is converted into public action under conditions of limited institutional receptivity.

Framing theory further clarifies how meanings are strategically constructed and contested in the public sphere. Bone's case shows that the "unjust tax" narrative competed with implicit governmental claims about fiscal necessity. The student voice, in particular, appears to have supplied a diagnostic frame (naming injustice), a prognostic implication (demanding cancellation/evaluation), and a motivational appeal (legitimizing public protest). This aligns with work showing that movements' capacity to articulate resonant frames can enlarge participation and reshape public perception of legitimacy (Gerber et al., 2021; Zúñiga et al., 2022). Framing also helps explain why the protest could be interpreted simultaneously as a fiscal dispute and as a broader moral contest about recognition, fairness, and accountability.

Seen together, the frameworks suggest that Bone is best understood as a conjuncture: Structural Strain explains the build-up of pressure and the readiness for collective grievance; Resource Mobilization explains how alliances and organizing capacities enabled coordinated action; Political Opportunity explains how the perceived closure of dialogic channels heightened contention; and Framing explains how the dispute was narrated as fiscal injustice rather than mere non-compliance. This multi-theoretical reading also strengthens the study's interpretive credibility because it shows how a single episode can be illuminated by different explanatory lenses without reducing the phenomenon to any one variable.

### **Taxation as State–Society Contestation: a Tilly-Inspired Reading**

A Tilly-inspired approach situates Bone's episode within the broader politics of claim-making, where taxation functions not only as a revenue mechanism but also as a practical test of state legitimacy. In contentious politics, protests are understood as interactive performances in which challengers make claims on authorities, authorities respond, and both sides negotiate the boundaries of acceptable public action (Hadi et al., 2025). In Bone, the protest repertoire mass gathering at the Regent's office, demands for policy cancellation, and the escalation when access was blocked resembles a classic contentious interaction in which citizens seek recognition and accountability in the face of perceived institutional disregard.

Taxation is a particularly fertile site for this kind of contestation because it connects extraction to obligation. If residents accept taxes, they are effectively accepting the state's right to extract resources and to define fiscal obligations; if they resist, they are disputing not only a rate or an assessment, but the fairness and reciprocity of governance itself. Research in diverse contexts shows that where transparency is weak and accountability mechanisms are limited, taxation can become experienced as coercion rather than collective contribution, especially among informal and economically vulnerable groups (Haavik & Cissé, 2024). Bone's narratives about lacking service improvements and inadequate socialization fit this pattern, suggesting that the legitimacy of extraction was questioned because the reciprocity of public goods was not credible.

From this perspective, the state society relation at stake is not abstract. It is enacted through specific administrative practices how assessments are communicated, how grievances are handled, and whether leaders appear publicly to account for decisions. When the Regent did not meet the crowd, that absence becomes a contentious signal about the hierarchy of voice: it implies that citizens' claims do not warrant direct recognition. Tilly's emphasis on interaction helps interpret why such an absence can be experienced as insult and why it can rapidly shift protest dynamics from negotiation to confrontation.

A Tilly-inspired reading also encourages attention to how protests over taxation intersect with demands for public accountability. Empirical work suggests that taxation, democracy, and inequality are linked in ways that make fiscal disputes likely to become democratic disputes, because citizens treat taxation as a measure of whether governance is responsive and fair (Adegboye et al., 2023). In Bone, calls for cancellation/evaluation can be read as accountability demands: residents were not only resisting payment but contesting how decisions were made and how burdens were distributed. This reinforces the argument that local tax conflicts should be studied as political events moments when the legitimacy of local governance is tested in the public arena.

### **Leadership Absence, Responsiveness, and The Escalation of Legitimacy Crisis**

The Bone case illustrates how leadership absence can operate as an accelerant for legitimacy crises. In contentious episodes, leaders' presence can serve as a mechanism of recognition and a channel for de-escalation, even when immediate concessions are not possible. Conversely, absence can be interpreted as contempt or fear, producing a symbolic rupture that delegitimizes official narratives and intensifies collective anger. Studies of political trust during crises suggest that perceived unresponsiveness increases confrontational collective action,

because citizens infer that institutional channel are ineffective and that only disruptive visibility can force attention (Uysal et al., 2025). In Bone, the delegation to a technical agency likely signaled procedural distance: even if the agency had informational capacity, it did not embody the political authority protesters sought to hold accountable.

This dynamic also connects to the social psychology of protest. When groups experience perceived injustice and lack of voice, anger becomes more than emotion; it becomes a mobilizing resource that can justify disruptive tactics (Ayanian et al., 2021). The Bone episode suggests that anger was intensified by both the material shock (a steep tax increase) and the symbolic shock (leadership absence). The result is a compounded strain that makes escalation more probable, consistent with research that links institutional unresponsiveness to protest intensification and, in some cases, to disorderly outcomes (Metcalfe & Pickett, 2021; Zhang & Wu, 2021).

### **Media and student brokerage in diffusion, legitimacy, and collective identity**

The study's focus on media narratives is particularly important because it highlights how protest episodes are mediated, interpreted, and amplified. News media framing can elevate a localized grievance into a broader public issue by making the conflict legible and by signaling whether protesters are credible claimants or disruptive troublemakers. Prior work shows that framing choices shape public sympathy and perceived legitimacy, thereby influencing how authorities respond and how potential participants evaluate the costs and benefits of joining (Yadlin-Segal & Marciano, 2021; Vásquez et al., 2021). In Bone, the sequence of reporting from “burdensome for farmers” and “no socialization” to “chaotic protest” and “government unresponsive” creates a narrative arc that centers both grievance and governance failure.

Students appear in this arc as brokers who help connect resident hardship to broader discourses of justice and accountability. Scholarship on student activism suggests that students can lend moral legitimacy, organizational capacity, and media visibility to community protests, particularly when they act as translators between everyday grievances and political claims (Haßler et al., 2021; Charoenthansakul & Natee, 2023; Zúñiga et al., 2022). In Bone, student involvement may have also enabled diffusion: student networks and digital communication practices can accelerate coordination, allowing a grievance to scale into a public demonstration within a short time window. This aligns with evidence that digital media can facilitate rapid diffusion and collective identity formation, binding participants through shared narratives and calls to action (Gregersen & Ørmen, 2023).

The Bone episode thus illustrates how media and brokerage interact with structural strain. Strain may produce readiness for protest, but media attention and student brokerage can shape how quickly an episode escalates, how widely it is recognized, and how it is morally interpreted. The analytic implication is that local fiscal protests cannot be treated as purely “economic” events; they are communicative events in which legitimacy is argued over through narratives, images, and public performances.

### **Practical implications for local property-tax governance: designing reforms to reduce conflict**

The Bone case has practical relevance for property tax governance because it underscores that the acceptability of local taxation is not determined only by rates or by enforcement capacity. Rather, it depends on a bundle of legitimacy-producing practices: transparency in assessment, credible communication about rationale and use of revenue, and accessible channels for grievance and consultation. Research on local tax compliance emphasizes that taxpayers respond to perceived fairness and to trust in institutions, and that trust is strengthened when citizens can see tangible service returns from taxation (Dalton, 2021). Where service delivery is weak or opaque, taxation can be interpreted as extraction without reciprocity, increasing resistance.

The literature also suggests that participatory communication reduces backlash by allowing concerns to surface before they harden into generalized belief and mobilization. When civil society engagement is enabled through dialogue, citizens can understand policy rationales, and authorities can adjust implementation details to local capacities (Boogaard et al., 2021; Shuman et al., 2022). In Bone, the repeated complaint about “no socialization” indicates that the communicative dimension was not peripheral; it was central to the construction of injustice. This resonates with Indonesian studies arguing that policy socialization and transparent explanations of tax objectives are crucial for maintaining compliance and legitimacy (Dewi & Inayati, 2024; Ermawati et al., 2024; Momongan et al., 2024).

International lessons for property tax reform further emphasize the need to align technical policy design with legitimacy safeguards. Comparative discussions of reform commonly highlight phased implementation, targeted relief for vulnerable households, transparent reporting of revenue use, and responsive grievance channels as ways to prevent shocks from translating into contentious episodes (Kütük & Usturalı, 2023; Waeterloos et al., 2023; Zhang et al., 2022). These lessons connect directly to the Bone findings because the protest was triggered by a perceived shock, amplified by the absence of clear communication,

and escalated by limited responsiveness at the peak moment. If reforms are introduced gradually and accompanied by visible accountability measures, the likelihood that residents will interpret policy change as arbitrary or punitive may be reduced.

Finally, the Bone episode suggests that local governments should treat the public sphere as part of the policy environment. Media narratives and student networks can shape perceptions of legitimacy quickly, especially when a policy is experienced as regressive or abrupt. Governance strategies that anticipate this communicative terrain by providing clear explanations, inviting consultation, and demonstrating responsiveness may not eliminate disagreement, but they can prevent disagreement from consolidating into the kind of generalized belief that Structural Strain identifies as a pathway toward open collective action.

## **CONCLUSION**

This study demonstrates that community resistance to the sharp increase of Rural and Urban Land and Building Tax (PBB-P2) in Bone Regency evolved as a cumulative process rather than a spontaneous outburst. The media-documented chronology indicates a gradual escalation from early complaints about an allegedly drastic increase reported to reach up to 300 percent to a peak protest episode involving farmers, small traders, residents, and students. The findings highlight that perceived fiscal injustice and household economic pressure operated as structural strain, intensified by the absence of adequate policy socialization and the limited responsiveness of local leadership. These conditions consolidated a generalized belief that the tax reform was unfair and politically unaccountable, enabling grievances to move from individualized dissatisfaction to organized collective action.

The discussion advances two key implications. First, the Bone case illustrates the analytical value of Structural Strain theory for explaining how fiscal policy conflicts become contentious politics when strains accumulate and control mechanisms especially inclusive communication and credible negotiation channels are weak. Second, by treating PBB-P2 controversy as an arena of state society contestation, the study contributes to scholarship that links local taxation to legitimacy, accountability, and public trust rather than reducing tax outcomes to administrative compliance alone. Future research should triangulate media analysis with interviews and administrative data to examine how grievance channels, phased implementation, and targeted relief shape both protest trajectories and longer-term tax compliance.

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